

Part IV. Items of General Interest

Cumulative List of Announcements Relating to Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings From January 1, 2008 Through December 31, 2008

Announcement 2009–1

The following is a cumulative listing of names of organizations that are presently challenging, under section 7428 of the Internal Revenue Code, the revocation of their status as organizations entitled to re-

ceive deductible contributions in declaratory judgment suits in the Tax Court, the United States District Court for the District of Columbia, or the United States Court of Federal Claims. The purpose of this announcement is to inform potential donors to these organizations of the protection under 7428(c) for certain contributions made during the litigation period.

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1). In the case of individual contributors, the maximum amount

of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

I. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on February 6, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, the organization listed below is described in section 501(c)(3) and is recognized as exempt from tax under section 501(a).

Salazar Family Foundation

Denver, CO

II. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on August 13, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, the organization listed below is described in section 501(c)(3) and is recognized as exempt from tax under section 501(a).

Families on the Move

New Brunswick, NJ

III. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

The organization listed below is no longer described in section 170(c)(2) and is not recognized as exempt under section 501(c)(3) of the Code.

The Jonathan Drier Foundation

Paradise Valley, AZ

IV. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on October 17, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, the organization listed below is described in section 501(c)(3) and is recognized as exempt from tax under section 501(a).

Chaim Ministries, Inc.

Los Alamitos, CA

V. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on October 30, 2008, the United States Tax Court dismissed the case with prejudice. The organization listed below is not described in section 501(c)(3) and is not recognized as exempt from tax under section 501(a).

Family Home Providers, Inc.

Cumming, GA

VI. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on October 17, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, the organization listed below is described in section 501(c)(3) and is recognized as exempt from tax under section 501(a).

Round Rock Booster Club, Inc.

Round Rock, TX

VII. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on September 24, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, as of December 29, 1999, the organization listed below is not described in section 501(c)(3) and is not recognized as exempt from tax under section 501(a).

The Dowd Foundation

Bala Cynwyd, PA

VIII. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on December 11, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, as of January 1, 2006, the organization listed below is not described in section 501(c)(3) and is not recognized as exempt from tax under section 501(a).

Educate the Children, Inc.

Los Angeles, CA

IX. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

This announcement serves notice to donors that on November 24, 2008, the United States Tax Court entered a decision accepting the agreement of the parties regarding the organization described below. Pursuant to the Decision, as of December 21, 2000, the organization listed below is not described in section 501(c)(3) and is not recognized as exempt from tax under section 501(a).

Hayes Foundation, Inc.

Dallas, TX

X. Notice of Disposition of Declaratory Judgment Proceedings under Section 7428

The organizations listed below continue to be involved in a pending declaratory judgment suit under section 7428 of the Code, challenging revocation of it's status as an eligible donee under section 170(c)(2). The organization filed suit on the dates indicated below. Protection under section 7428(c) begins on the date indicated ().

After Bankruptcy Foundation, Inc.
Suit Filed: August 19, 2008
(Effective date: January 1, 2002)

Fishers, IN

Airport Working Group of Orange County
Suit Filed: September 18, 2008
(Effective date: 1/1/2001)

Newport Beach, CA

America's Faith Centered Education, Inc.
Suit Filed: August 8, 2008
(Effective date: 1/1/2003)

Sandy, UT

Bear Soldiers Industries Suit Filed: April 14, 2008 (Effective date: 1/1/2002)	Bismarck, ND
Capital Gymnastics Booster Club, Inc. Suit Filed: May 19, 2008 (Effective date: 6/30/2003)	Springfield, VA
Financial Policy Forum Suit Filed: August 1, 2008 (Effective date: 1/1/2003)	Washington, DC
Fisherman's Hospital Suit Filed: August 1, 2008 (Effective date: 7/1/1986)	Marathon, FL
Golden Age Benefits Society Suit Filed: March 25, 2008 (Effective date: 12/27/2007)	Unknown
HelpAmerica Inc. Suit Filed: October 28, 2008 (Effective date: 1/1/2004)	Montgomery Village, MD
Douglas and Valerie Wood Charitable Supporting Organization Suit Filed: April 8, 2008 (Effective date: 12/20/2000)	Bonita Springs, FL
National Credit Counseling Services Suit Filed: November 28, 2006 (Effective date: 1/1/2000)	Orlando, FL
Newton Family Foundation Suit Filed: February 29, 2008 (Effective date: 8/1/1998)	Salt Lake City, UT
Sea of Sound Productions, Inc. Suit Filed: June 25, 2008 (Effective date: 1/1/2002)	Midlothian, VA
Texas Reinvestment Corporation II Suit Filed: September 10, 2008 (Effective date: 1/1/2005)	San Antonio, TX

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.
E.O.—Executive Order.

ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contributions Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.
PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.

PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statement of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.